



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-May-10  
Bill No. 8498765

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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#### INVOICE SUMMARY

*For professional services rendered through April 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 424.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 424.50</b>
PREVIOUS BALANCE	9,816.50
(Please disregard if already paid.)	
Includes payments received through 5/21/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 10,241.00</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

**DALLAS · DENVER · FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO**  
**TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM**

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 30-Apr-10  
Bill Number 8498765

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
15-Apr-10	EXCHANGE OF E-MAILS RE SETTLEMENT LETTER TO DEPARTMENT.	RCE	0.10	33.50
21-Apr-10	PREPARE CORRESPONDENCE REGARDING FLORIDA CLAIM.	MCC	0.50	167.50
21-Apr-10	TELEPHONE CALL TO ATTORNEY FOR FLORIDA DEPARTMENT OF REVENUE RE STATUS OF SETTLEMENT OFFER.	RCE	0.10	33.50
23-Apr-10	TELEPHONE CALL REGARDING SETTLEMENT OF FLORIDA CASE.	POL	0.40	190.00

**Total Services** ..... **\$424.50**

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 30-Apr-10  
Bill Number 8498765

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	0.50	167.50
POL	P. O. LARSEN	0.40	190.00
RCE	R. C. ELLIOTT	0.20	67.00
	Total	1.10	\$424.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-May-10  
Bill No. 8498767

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through April 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 2,937.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 2,937.50</b>
PREVIOUS BALANCE	15,490.98
(Please disregard if already paid.	
Includes payments received through 5/21/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 18,428.48</b>

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*To ensure proper credit to the above account, please indicate matter no. 0221364  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

---

**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.

0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 30-Apr-10  
Bill Number 8498767

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Apr-10	DRAFT LETTER TO STATE REGARDING POSSIBLE SETTLEMENT OF CASE; LEGAL RESEARCH REGARDING SAME.	POL	0.80	380.00
19-Apr-10	DRAFT TEXAS SETTLEMENT OFFER LETTER	PMP	7.00	1,750.00
20-Apr-10	REVIEW AND REVISE TEXAS SETTLEMENT LETTER; LEGAL RESEARCH REGARDING SAME.	POL	1.00	475.00
23-Apr-10	DRAFT AND REVISE TEXAS SETTLEMENT OFFER.	POL	0.70	332.50

**Total Services .....** **\$2,937.50**

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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 30-Apr-10  
Bill Number 8498767

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
PMP	P. M. PITCHWAK	7.00	1,750.00
POL	P. O. LARSEN	2.50	1,187.50
	Total	9.50	\$2,937.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 16-Jun-10  
Bill No. 8505592

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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**INVOICE SUMMARY**

*For professional services rendered through May 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 318.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 318.50</b>
PREVIOUS BALANCE	424.50
(Please disregard if already paid. Includes payments received through 6/16/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 743.00</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

---

**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-May-10  
Bill Number 8505592

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-May-10	TELEPHONE CALLS REGARDING STATUS OF SETTLEMENT.	POL	0.30	142.50
25-May-10	TELEPHONE CALLS IN FOLLOW UP TO SETTLEMENT OFFER.	POL	0.30	142.50
26-May-10	TELEPHONE CALL TO FRED RUDZICK AT DEPARTMENT OF REVENUE RE RESPONSE TO SETTLEMENT OFFER.	RCE	0.10	33.50
<b>Total Services .....</b>				<b>\$318.50</b>



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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-May-10  
Bill Number 8505592

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
POL	P. O. LARSEN	0.60	285.00
RCE	R. C. ELLIOTT	0.10	33.50
	Total	0.70	\$318.50



Post Office Box 4906  
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Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 16-Jun-10  
Bill No. 8505593

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through May 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,909.50
DISBURSEMENTS	\$ 66.64
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,976.14</b>
PREVIOUS BALANCE	12,851.50
(Please disregard if already paid.	
Includes payments received through 6/16/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 14,827.64</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-May-10  
Bill Number 8505593

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
12-May-10	UPDATE THE STATUS OF THE BAD DEBT SALES TAX REFUND CLAIMS; PREPARE SUMMARY REGARDING SAME.	MCC	0.80	268.00
20-May-10	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; PREPARE AND REVISE REFUND CLAIM PACKAGES REGARDING SAME.	MCC	1.90	636.50
25-May-10	UPDATE THE STATUS OF THE BAD DEBT SALES TAX CREDIT; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME; TELEPHONE CALL REGARDING SAME; REVIEW AND ANALYZE SPREADSHEETS AND DOCUMENTATION REGARDING SAME.	MCC	1.80	603.00
28-May-10	UPDATE THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; REVIEW AND REVISE REFUND CLAIM PACKAGES REGARDING SAME; PREPARE SPREADSHEET REGARDING SAME.	MCC	1.20	402.00

**Total Services .....** **\$1,909.50**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
Total for POSTAGE		60.94
05/06/10	DUPLICATING	1.05
05/28/10	DUPLICATING	0.55
05/28/10	DUPLICATING	4.10
Total for DUPLICATING		5.70
<b>Total Disbursements .....</b>		<b>\$66.64</b>

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-May-10  
Bill Number 8505593

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	5.70	1,909.50
	Total	5.70	\$1,909.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 16-Jun-10  
Bill No. 8505594

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through May 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,442.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,442.00</b>
PREVIOUS BALANCE	16,130.98
(Please disregard if already paid.)	
Includes payments received through 6/16/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 17,572.98</b>

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*To ensure proper credit to the above account, please indicate matter no. 0221364  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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045690 CIRCUIT CITY STORES, INC.

0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of

31-May-10

Bill Number

8505594

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-May-10	REVISE TEXAS SETTLEMENT OFFER LETTER	PMP	1.50	375.00
4-May-10	REVIEW CIRCUIT CITY BANKRUPTCY DOCKET TO DETERMINE CLAIMS AND PLEADINGS FILED BY TEXAS COMPTROLLER; REVIEW CHAPTER 11 PLAN TO DETERMINE TREATMENT OF PRIORITY TAX CLAIMS.	RCE	0.70	234.50
10-May-10	TELEPHONE CONFERENCE WITH CIRCUIT CITY REGARDING STATUS OF TEXAS AUDIT AND PLAN FOR SETTLEMENT; REVIEW AND REVISE SETTLEMENT OFFER; DRAFT E-MAILS REGARDING SAME.	POL	1.00	475.00
10-May-10	REVISE SETTLEMENT LETTER; REVIEW OBJECTION TO CONFIRMATION OF PLAN FILED BY TEXAS COMPTROLLER; EXCHANGE OF E-MAILS RE EFFECT OF OBJECTION TO CONFIRMATION ON SETTLEMENT OFFER.	RCE	0.50	167.50
25-May-10	TELEPHONE CALL WITH STATE OF TEXAS REGARDING STATUS OF SETTLEMENT OFFER; DRAFT E-MAIL REGARDING SAME.	POL	0.40	190.00

**Total Services** ..... **\$1,442.00**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-May-10  
Bill Number 8505594

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
PMP	P. M. PITCHWAK	1.50	375.00
POL	P. O. LARSEN	1.40	665.00
RCE	R. C. ELLIOTT	1.20	402.00
	Total	4.10	\$1,442.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 16-Jun-10  
Bill No. 8505595

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CONNECTICUT**  
Matter Number: **0238073**

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**INVOICE SUMMARY**

*For professional services rendered through May 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 3,291.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 3,291.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238073  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.

0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

As of 31-May-10  
Bill Number 8505595

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
7-May-10	PREPARE E-MAIL RE BACKGROUND OF CIRCUIT CITY BANKRUPTCY CASE AND TREATMENT OF TAX CLAIMS IN PLAN OF LIQUIDATION; REVIEW BANKRUPTCY DOCKET, DISCLOSURE STATEMENT CHAPTER 11 PLAN IN ORDER.	RCE	1.00	335.00
10-May-10	PREPARE FOR 5/12/10 CONFERENCE CALL WITH PWC AND CT DRS REGARDING SETTLEMENT OF CT BUSINESS TAX AND SALES/USE TAX	PMP	0.50	125.00
10-May-10	PREPARE FOR SETTLEMENT CONFERENCE WITH CONNECTICUT; DRAFT E-MAILS REGARDING SAME.	POL	0.80	380.00
10-May-10	REVIEW DOCKET OF CLAIMS FILED IN BANKRUPTCY CASE TO DETERMINE STATUS OF CLAIMS FILED BY CONNECTICUT; PREPARE E-MAIL RE CLAIMS FILED BY CONNECTICUT; REVIEW BACKGROUND INFORMATION FOR CLAIMS.	RCE	0.80	268.00
11-May-10	PREPARE FOR 5/12/10 CONFERENCE CALL WITH PWC AND CT DRS REGARDING SETTLEMENT OF CT BUSINESS TAX AND SALES/USE TAX	PMP	2.00	500.00
11-May-10	EXCHANGE OF E-MAILS RE UNDERLYING BASIS FOR PROOFS OF CLAIM, DATES OF ASSESSMENT AND BACKGROUND OF ISSUES.	RCE	0.40	134.00
12-May-10	PREPARE FOR AND HAVE CONFERENCE CALL WITH PWC AND CT DRS REGARDING SETTLEMENT OF CT BUSINESS TAX AND SALES/USE TAX	PMP	2.30	575.00
12-May-10	DRAFT E-MAILS IN PREPARATION FOR SETTLEMENT CONFERENCE.	POL	0.50	237.50
12-May-10	REVIEW TAX ASSESSMENTS AND DOCUMENTS RELATED TO SAME; CONFERENCE RE LEGAL AND FACTUAL BASIS FOR TAX ASSESSMENTS; CONFERENCE CALL CONNECTICUT DEPARTMENT OF REVENUE RE SETTLEMENT OF ASSESSMENTS.	RCE	1.90	636.50
13-May-10	EXCHANGE OF E-MAILS RE SETTLEMENT OF	RCE	0.30	100.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.

As of

31-May-10

0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

Bill Number

8505595

Date

Services

Initials

Hours

Value

CLAIMS.

Total Services ..... \$3,291.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

As of 31-May-10  
Bill Number 8505595

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
PMP	P. M. PITCHWAK	4.80	1,200.00
POL	P. O. LARSEN	1.30	617.50
RCE	R. C. ELLIOTT	4.40	1,474.00
	Total	10.50	\$3,291.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 16-Jun-10  
Bill No. 8505596

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
4951 LAKE BROOK DRIVE  
GLEN ALLEN, VA 23060

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CALIFORNIA**  
Matter Number: **0238079**

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**INVOICE SUMMARY**

*For professional services rendered through May 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,719.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,719.50</b>
PREVIOUS BALANCE	463.50
(Please disregard if already paid. Includes payments received through 6/16/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 2,183.00</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238079  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-May-10  
Bill Number 8505596

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
7-May-10	DRAFT AND REVISE E-MAIL TO STATE BOARD OF EQUALIZATION REGARDING STATUS OF CALIFORNIA SETTLEMENT.	POL	0.80	380.00
25-May-10	DOWNLOAD DATA & IDENTIFY FORMULAS USED TO DETERMINE TAXABLE PERCENTAGES FOR CALIFORNIA; EMAIL RESULTS	M M	1.00	150.00
25-May-10	DRAFT E-MAILS TO STATE REGARDING STATUS OF SETTLEMENT AND REGARDING SUPPORTING DOCUMENTATION REGARDING SAME.	POL	0.60	285.00
26-May-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE TO THE AUDITOR REGARDING SAME; REVIEW TAX RETURNS, REFUND CLAIM FORMS AND SPREADSHEETS REGARDING SAME.	MCC	2.70	904.50

**Total Services .....** **\$1,719.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-May-10  
Bill Number 8505596

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
M M	M. MILLS	1.00	150.00
MCC	M. C. CARANTZAS	2.70	904.50
POL	P. O. LARSEN	1.40	665.00
	Total	5.10	\$1,719.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-Jul-10  
Bill No. 8513699

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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**INVOICE SUMMARY**

*For professional services rendered through June 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 567.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 567.00</b>
PREVIOUS BALANCE	318.50
(Please disregard if already paid. Includes payments received through 7/21/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 885.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA

ABA Number: 061000104

Account Number: 0215-252207533

Reference your invoice number and matter number

*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 30-Jun-10  
Bill Number 8513699

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-Jun-10	DRAFT E-MAIL IN FOLLOW UP TO SETTLEMENT; REVIEW AND ANALYSIS OF STATUS.	POL	0.30	142.50
16-Jun-10	PREPARE E-MAIL TO TONY HAMM AND FRED RUDZNICK AT DEPARTMENT RE STATE'S RESPONSE TO SETTLEMENT OFFER.	RCE	0.30	100.50
17-Jun-10	UPDATE THE STATUS OF THE FLORIDA STATE TAX ASSESSMENTS AND REFUNDS; REVIEW AND REVISE SPREADSHEET REGARDING SAME; REVIEW AND ANALYZE CORRESPONDENCE REGARDING SAME.	MCC	0.30	100.50
21-Jun-10	TELEPHONE CALL REGARDING STATUS OF SETTLEMENT.	POL	0.20	95.00
22-Jun-10	CONFERENCE AND ANALYSIS REGARDING STATUS OF SETTLEMENT AND FOLLOW UP ON SAME.	POL	0.20	95.00
22-Jun-10	CONFERENCE CALL WITH CLIENT RE STATUS OF SETTLEMENT OFFER TO STATE.	RCE	0.10	33.50

**Total Services** ..... **\$567.00**



Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 30-Jun-10  
Bill Number 8513699

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	0.30	100.50
POL	P. O. LARSEN	0.70	332.50
RCE	R. C. ELLIOTT	0.40	134.00
	Total	1.40	\$567.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-Jul-10  
Bill No. 8513702

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CALIFORNIA**  
Matter Number: **0238079**

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**INVOICE SUMMARY**

*For professional services rendered through June 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,890.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,890.50</b>
PREVIOUS BALANCE	1,719.50
(Please disregard if already paid. Includes payments received through 7/21/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 3,610.00</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238079  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 30-Jun-10  
Bill Number 8513702

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
10-Jun-10	DRAFT E-MAIL TO FOLLOW UP ON SETTLEMENT; REVIEW DATA PROVIDED TO SUPPORT POSITION.	POL	0.30	142.50
16-Jun-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE TO THE AUDITOR REGARDING SAME; ANALYZE SPREADSHEET REGARDING SAME.	MCC	0.30	100.50
17-Jun-10	UPDATE THE STATUS OF THE CALIFORNIA STATE TAX ASSESSMENTS AND REFUNDS; REVIEW AND REVISE SPREADSHEET REGARDING SAME; REVIEW AND ANALYZE CORRESPONDENCE REGARDING SAME.	MCC	0.30	100.50
21-Jun-10	UPDATE THE STATUS OF THE CALIFORNIA TAX ASSESSMENTS AND REFUNDS; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME; REVISE CHART REGARDING SAME.	MCC	0.80	268.00
21-Jun-10	REVIEW AND ANALYSIS OF STATUS OF SETTLEMENT WITH CALIFORNIA AND REGARDING DATA TO SUPPORT CLAIMS.	POL	0.20	95.00
21-Jun-10	EXCHANGE OF E-MAILS RE CALIFORNIA PROOFS OF CLAIM IN BANKRUPTCY CASE; REVIEW BANKRUPTCY COURT DOCKET TO DETERMINE STATUS OF CLAIMS FILED BY CALIFORNIA; EXCHANGE OF E-MAILS RE SAME.	RCE	2.30	770.50
22-Jun-10	REVIEW AND ANALYSIS OF CURRENT STATUS OF CLAIMS IN LIGHT OF BANKRUPTCY COURT RULING ON OBJECTION; DRAFT E-MAIL RESPONSE TO STATE REGARDING SAME.	POL	0.80	380.00
22-Jun-10	CONFERENCE CALL WITH CLIENT RE DISALLOWANCE OF STATE'S CLAIM IN BANKRUPTCY CASE AND SETTLEMENT OF REMAINING CLAIM.	RCE	0.10	33.50

Total Services ..... \$1,890.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.

As of

30-Jun-10

0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

Bill Number

8513702

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.40	469.00
POL	P. O. LARSEN	1.30	617.50
RCE	R. C. ELLIOTT	2.40	804.00
Total		5.10	\$1,890.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-Jul-10  
Bill No. 8513703

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CONNECTICUT**  
Matter Number: **0238073**

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**INVOICE SUMMARY**

*For professional services rendered through June 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 268.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 268.00</b>
PREVIOUS BALANCE	3,291.50
(Please disregard if already paid. Includes payments received through 7/21/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 3,559.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238073  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

---

**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.

0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

As of

30-Jun-10

Bill Number

8513703

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
16-Jun-10	EXCHANGE OF E-MAILS RE STATUS OF SETTLEMENT NEGOTIATIONS.	RCE	0.30	100.50
17-Jun-10	UPDATE THE STATUS OF THE CONNECTICUT STATE TAX ASSESSMENTS AND REFUNDS; REVIEW AND REVISE SPREADSHEET REGARDING SAME; REVIEW AND ANALYZE CORRESPONDENCE REGARDING SAME.	MCC	0.30	100.50
22-Jun-10	CONFERENCE CALL WITH CLIENT RE STATUS OF SETTLEMENT OFFER FROM STATE.	RCE	0.20	67.00
<b>Total Services .....</b>				<b>\$268.00</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.

As of

30-Jun-10

0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

Bill Number

8513703

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	0.30	100.50
RCE	R. C. ELLIOTT	0.50	167.50
	Total	0.80	\$268.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 21-Jul-10  
Bill No. 8513704

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through June 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,290.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,290.50</b>
PREVIOUS BALANCE	14,635.48
(Please disregard if already paid.	
Includes payments received through 7/21/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 15,925.98</b>

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*To ensure proper credit to the above account, please indicate matter no. 0221364  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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045690 CIRCUIT CITY STORES, INC.

0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 30-Jun-10  
Bill Number 8513704

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
16-Jun-10	TELEPHONE CONFERENCE WITH DEPARTMENT REPRESENTATIVE RE CIRCUIT CITY AUDIT; PREPARE E-MAIL RE SETTLEMENT PROPOSAL.	RCE	0.30	100.50
21-Jun-10	EXCHANGE OF E-MAILS WITH TEXAS COMPTROLLER'S OFFICE REGARDING STATUS OF SETTLEMENT; UPDATE STATUS CHART REGARDING SAME.	POL	0.40	190.00
21-Jun-10	REVIEW AND ANALYSIS OF E-MAIL FROM ATTORNEY FOR TEXAS COMPTROLLER RE PROPOSED SETTLEMENT OF CLAIM.	RCE	0.20	67.00
22-Jun-10	REVIEW AND ANALYSIS OF STATUS OF TEXAS SETTLEMENT; TELEPHONE CALL REGARDING SAME.	POL	0.50	237.50
22-Jun-10	CONFERENCE CALL WITH CLIENT RE STATUS OF SETTLEMENT OFFER TO STATE AND INFORMATION RE CLAIM AND AUDIT.	RCE	0.20	67.00
25-Jun-10	TELEPHONE CONFERENCE WITH TEXAS ATTORNEY GENERAL REGARDING STATUS OF POSSIBLE SETTLEMENT; DRAFT E-MAIL REGARDING SAME.	POL	0.90	427.50
25-Jun-10	CONFERENCE CALL WITH MARK BROWNING, ATTORNEY FOR DEPARTMENT, RE SETTLEMENT OF PROOF OF CLAIM; PREPARE SUMMARY OF CALL.	RCE	0.60	201.00

**Total Services** ..... **\$1,290.50**

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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 30-Jun-10  
Bill Number 8513704

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
POL	P. O. LARSEN	1.80	855.00
RCE	R. C. ELLIOTT	1.30	435.50
	Total	3.10	\$1,290.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 18-Aug-10  
Bill No. 8520959

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through July 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 710.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 710.00</b>
PREVIOUS BALANCE	2,732.50
(Please disregard if already paid.	
Includes payments received through 8/18/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 3,442.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0221364  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.

0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-Jul-10  
Bill Number 8520959

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
7-Jul-10	CORRESPONDENCE RELATED TO TX CLAIMS.	HTG	0.30	120.00
21-Jul-10	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL RELATED TO SETTLEMENT PROPOSALS. REVIEW FILE CORRESPONDENCE AND STATUS.	HTG	1.00	400.00
26-Jul-10	DRAFT E-MAIL TO ATTORNEY GENERAL'S OFFICE REGARDING STATUS OF SETTLEMENT; TELEPHONE CALL REGARDING SAME.	POL	0.40	190.00

**Total Services** ..... **\$710.00**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-Jul-10  
Bill Number 8520959

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	1.30	520.00
POL	P. O. LARSEN	0.40	190.00
	Total	1.70	\$710.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 18-Aug-10  
Bill No. 8520960

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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**INVOICE SUMMARY**

*For professional services rendered through July 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,142.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,142.00</b>
PREVIOUS BALANCE	885.50
(Please disregard if already paid.	
Includes payments received through 8/18/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 2,027.50</b>

---

*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA

ABA Number: 061000104

Account Number: 0215-252207533

Reference your invoice number and matter number

IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Jul-10  
Bill Number 8520960

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
7-Jul-10	UPDATE THE STATUS OF THE FLORIDA BAD DEBT SALES TAX REFUND CLAIM; TELEPHONE CALL WITH THE AUDITOR REGARDING SAME; REVIEW CORRESPONDENCE REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	1.80	603.00
8-Jul-10	UPDATE THE STATUS OF THE FLORIDA BAD DEBT SALES TAX REFUND CLAIM; PREPARE CORRESPONDENCE TO THE STATE REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	0.60	201.00
8-Jul-10	REVIEW AND REVISE SETTLEMENT LETTER TO STATE; DRAFT E-MAIL REGARDING SAME.	POL	0.30	142.50
9-Jul-10	PREPARE LETTER TO TONY HAMM RE STATUS OF SETTLEMENT OFFER.	RCE	0.30	100.50
21-Jul-10	DRAFT LETTER TO FLORIDA DEPARTMENT OF REVENUE REGARDING SETTLEMENT.	POL	0.20	95.00
<b>Total Services .....</b>				<b>\$1,142.00</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Jul-10  
Bill Number 8520960

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	2.40	804.00
POL	P. O. LARSEN	0.50	237.50
RCE	R. C. ELLIOTT	0.30	100.50
	Total	3.20	\$1,142.00





Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 18-Aug-10  
Bill No. 8520961

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CONNECTICUT**  
Matter Number: **0238073**

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**INVOICE SUMMARY**

*For professional services rendered through July 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,035.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,035.00</b>
PREVIOUS BALANCE	3,559.50
(Please disregard if already paid. Includes payments received through 8/18/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 4,594.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238073  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

**DALLAS · DENVER · FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO  
TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.

0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

As of

31-Jul-10

Bill Number

8520961

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
8-Jul-10	REVIEW AND REVISE SETTLEMENT COUNTEROFFER; DRAFT E-MAIL REGARDING SAME.	POL	0.30	142.50
12-Jul-10	DRAFT AND REVISE SETTLEMENT COUNTEROFFER; LEGAL RESEARCH REGARDING SAME.	POL	0.40	190.00
15-Jul-10	DRAFT SETTLEMENT LETTER. CORRESPOND REGARDING SAME.	HTG	1.40	560.00
21-Jul-10	REVIEW AND REVISE SETTLEMENT OFFER TO DEPARTMENT OF REVENUE.	POL	0.30	142.50

**Total Services .....** **\$1,035.00**

Akerman Senterfitt

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045690	CIRCUIT CITY STORES, INC.	As of	31-Jul-10
0238073	SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT	Bill Number	8520961

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	1.40	560.00
POL	P. O. LARSEN	1.00	475.00
	Total	2.40	\$1,035.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 18-Aug-10  
Bill No. 8520962

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA**  
Matter Number: **0238079**

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#### INVOICE SUMMARY

*For professional services rendered through July 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 803.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 803.50</b>
PREVIOUS BALANCE	3,610.00
(Please disregard if already paid. Includes payments received through 8/18/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 4,413.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238079  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

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TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM**

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Jul-10  
Bill Number 8520962

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
20-Jul-10	UPDATE THE STATUS OF THE CALIFORNIA TAX SETTLEMENT NEGOTIATIONS; PREPARE AND REVISE CORRESPONDENCE REGARDING SAME.	MCC	0.30	100.50
21-Jul-10	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE CALIFORNIA TAX BANKRUPTCY CLAIMS.	MCC	0.30	100.50
21-Jul-10	DRAFT AND REVISE SETTLEMENT OFFER FOR REMAINING CALIFORNIA CLAIMS; LEGAL RESEARCH REGARDING SAME.	POL	0.40	190.00
22-Jul-10	DRAFT AND REVISE CALIFORNIA SETTLEMENT OFFER; LEGAL RESEARCH REGARDING STATUS OF REMAINING CLAIMS.	POL	0.70	332.50
30-Jul-10	CORRESPONDENCE RELATED TO CALIFORNIA CLAIM.	HTG	0.20	80.00

**Total Services .....** **\$803.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Jul-10  
Bill Number 8520962

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	0.20	80.00
MCC	M. C. CARANTZAS	0.60	201.00
POL	P. O. LARSEN	1.10	522.50
	Total	1.90	\$803.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 18-Aug-10  
Bill No. 8521018

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through July 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 7,134.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 7,134.50</b>
PREVIOUS BALANCE	7,242.64
(Please disregard if already paid.	
Includes payments received through 8/18/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 14,377.14</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Jul-10  
Bill Number 8521018

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
16-Jul-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW CORRESPONDENCE FROM THE STATE REGARDING SAME; TELEPHONE CALL REGARDING SAME.	MCC	0.50	167.50
20-Jul-10	PROCESSED CLAIM DATA FOR CIRCUIT CITY MO CLAIM; WORK TO GENERATE NEW TRANSACTION DATA SETS	M M	3.50	525.00
20-Jul-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; TELEPHONE CALL WITH THE STATE REGARDING SAME; PREPARE AND REVISE CORRESPONDENCE AND SPREADSHEET REGARDING SAME; ANALYZE SYSTEMS DATA REGARDING SAME.	MCC	2.30	770.50
21-Jul-10	CONTINUE WORK WITH CIRCUIT CITY DATA/INCORPORATE FIELDS FROM RAW DATA/GENERATE SCHEDULES	M M	4.10	615.00
21-Jul-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND REVISE SPREADSHEET REGARDING SAME; RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	1.60	536.00
22-Jul-10	CONTINUE WORKING WITH CIRCUIT CITY TRANSACTION DATA/WRITE SCRIPTING FOR DATA MATCHING	M M	0.80	120.00
22-Jul-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME.	MCC	0.60	201.00
23-Jul-10	DOWNLOAD & IMPORT PAST DATA SETS/APPEND & UPDATE TRANSACTION DATA TO SQL	M M	2.30	345.00
26-Jul-10	EXECUTE UPDATES TO PROCESSED DATA/INSERT TRANSACTION DATA & EMAIL TO MC/COMPILE MASTER LIST OF TRANSACTIONS	M M	3.00	450.00
27-Jul-10	IMPORT TRANSACTION DATA TO SQL/COMBINE DATA & GENERATE	M M	8.00	1,200.00



Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Jul-10  
Bill Number 8521018

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	TRANSACTION DATA SETS FOR PROCESSING/LOAD DATA TO SQL & PROCESS PURCHASES FOR 2007 & 2008			
28-Jul-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; REVISE SPREADSHEET REGARDING SAME; UPDATE THE STATUS OF THE NORTH CAROLINA BAD DEBT SALES TAX REFUND CLAIM; TELEPHONE CALL WITH THE AUDITOR REGARDING SAME.	MCC	1.90	636.50
29-Jul-10	REVIEW NEW DATA SETS/PROCESS DATA SETS FOR MO CLAIM & LOAD TRANSACTION DATA TO SQL	M M	3.40	510.00
29-Jul-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; REVISE SPREADSHEETS REGARDING SAME.	MCC	1.50	502.50
30-Jul-10	GENERATE DATA SCHEDULES FOR MO CLAIM	M M	0.80	120.00
30-Jul-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND REVISE SPREADSHEETS REGARDING SAME.	MCC	1.30	435.50
<b>Total Services .....</b>				<b>\$7,134.50</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Jul-10  
Bill Number 8521018

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
M M	M. MILLS	25.90	3,885.00
MCC	M. C. CARANTZAS	9.70	3,249.50
Total		35.60	\$7,134.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 30-Sep-10  
Bill No. 8532881

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CALIFORNIA**  
Matter Number: **0238079**

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#### INVOICE SUMMARY

*For professional services rendered through August 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 606.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 606.00</b>
PREVIOUS BALANCE	2,694.00
(Please disregard if already paid. Includes payments received through 9/30/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 3,300.00</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238079  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Aug-10  
Bill Number 8532881

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
19-Aug-10	UPDATE THE STATUS OF THE CALIFORNIA SALES TAX ASSESSMENTS; REVIEW AND RESPOND TO CORRESPONDENCE FROM THE AUDITOR REGARDING SAME; ANALYZE DOCUMENTATION REGARDING SAME.	MCC	0.90	301.50
19-Aug-10	DRAFT E-MAIL TO BOARD OF EQUALIZATION REGARDING STATUS OF SETTLEMENT; REVIEW AND ANALYSIS OF STATUS OF SAME.	POL	0.50	237.50
20-Aug-10	REVIEW CORRESPONDENCE FROM THE DEPARTMENT REGARDING THE CALIFORNIA SALES TAX AUDIT ASSESSMENT.	MCC	0.20	67.00

Total Services ..... \$606.00

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Aug-10  
Bill Number 8532881

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	1.10	368.50
POL	P. O. LARSEN	0.50	237.50
	Total	1.60	\$606.00



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 30-Sep-10  
Bill No. 8532883

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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#### INVOICE SUMMARY

*For professional services rendered through August 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 7,356.50
DISBURSEMENTS	\$ 150.22
<b>TOTAL THIS INVOICE</b>	<b>\$ 7,506.72</b>
PREVIOUS BALANCE	12,401.00
(Please disregard if already paid.)	
Includes payments received through 9/30/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 19,907.72</b>

---

*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

---

#### AKERMAN SENTERFITT

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Akerman Senterfitt

Page 3

045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Aug-10  
Bill Number 8532883

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Aug-10	GENERATE SCHEDULES FOR NORTH CAROLINA CLAIM.	M M	0.70	105.00
3-Aug-10	UPDATE THE STATUS OF THE ALABAMA BAD DEBT SALES TAX REFUND CLAIM; TELEPHONE CALL WITH THE AUDITOR REGARDING SAME; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME.	MCC	0.60	201.00
4-Aug-10	BEGIN WORK WITH CIRCUIT CITY AL DATA/PROCESS CHARGE OFFS FOR INCLUSION WITH STATE SCHEDULES	M M	0.50	75.00
5-Aug-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE TO THE STATE REGARDING SAME; TELEPHONE CALL WITH THE AUDITOR REGARDING SAME; ANALYZE SPREADSHEET REGARDING SAME.	MCC	1.30	435.50
6-Aug-10	UPDATE THE STATUS OF THE NORTH CAROLINA BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE TO THE AUDITOR REGARDING SAME; REVIEW AND REVISE SPREADSHEETS REGARDING SAME.	MCC	1.80	603.00
17-Aug-10	WORK WITH CIRCUIT CITY DATA FOR AL SCHEDULE/GENERATE SCHEDULES;CONTINUE WORKING WITH CIRCUIT CITY DATA FOR PA SCHEDULE/GENERATE SCHEDULES; IMPORT REMAINING DATASETS FOR CIRCUIT CITY/PROCESS DATA & GENERATE BACKUP DATASETS;RUN UPDATES TO MI DATA/GENERATE MI SCHEDULE	M M	6.10	915.00
18-Aug-10	REVIEW REQUIREMENTS FOR CHARGE OFF REPORTING FOR CIRCUIT CITY.	M M	0.20	30.00
18-Aug-10	UPDATE THE STATUS OF THE MICHIGAN, PENNSYLVANIA AND ALABAMA BAD DEBT SALES TAX REFUND CLAIMS; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; PREPARE AND REVISE SPREADSHEETS REGARDING SAME; PREPARE AND REVISE MEMORANDA TO THE ALABAMA AUDITOR	MCC	3.30	1,105.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Aug-10  
Bill Number 8532883

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	REGARDING SAME.			
23-Aug-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND ANALYZE CORRESPONDENCE FROM THE DEPARTMENT REGARDING SAME.	MCC	0.30	100.50
25-Aug-10	UPDATE THE STATUS OF THE MISSOURI, MICHIGAN AND PENNSYLVANIA BAD DEBT SALES TAX REFUND CLAIMS; REVIEW CORRESPONDENCE FROM THE STATE REGARDING SAME; REVIEW AND ANALYZE SYSTEMS DATA REGARDING SAME; PREPARE SPREADSHEETS REGARDING SAME; ANALYZE PROGRAM AGREEMENT REGARDING SAME.	MCC	3.40	1,139.00
26-Aug-10	UPDATE THE STATUS OF THE MICHIGAN, PENNSYLVANIA AND MISSOURI BAD DEBT SALES TAX REFUND CLAIMS; REVIEW AND REVISE CORRESPONDENCE TO THE STATES REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	2.40	804.00
30-Aug-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND ANALYZE INVOICES REGARDING SAME; REVIEW AND REVISE CORRESPONDENCE TO THE STATE REGARDING SAME.	MCC	2.30	770.50
31-Aug-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX CREDITS; REVIEW AND RESPOND TO CORRESPONDENCE FROM THE AUDITOR REGARDING SAME; UPDATE THE STATUS OF THE MICHIGAN AND PENNSYLVANIA BAD DEBT SALES TAX REFUND CLAIMS; REVIEW AND REVISE CORRESPONDENCE TO THE DEPARTMENTS REGARDING SAME.	MCC	1.50	502.50
31-Aug-10	DRAFT CORRESPONDENCE REGARDING CLAIMS FOR REFUND IN PENNSYLVANIA AND REGARDING AUDIT IN CALIFORNIA; REVIEW AND REVISE SAME.	POL	1.20	570.00

**Total Services .....** **\$7,356.50**



Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Aug-10  
Bill Number 8532883

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
Total for POSTAGE		73.64
08/05/10	DUPLICATING	23.40
08/05/10	DUPLICATING	0.10
08/05/10	DUPLICATING	0.30
08/09/10	DUPLICATING	0.05
08/09/10	DUPLICATING	0.05
08/24/10	DUPLICATING	7.80
08/26/10	DUPLICATING	0.05
08/26/10	DUPLICATING	15.70
08/26/10	DUPLICATING	0.05
08/31/10	DUPLICATING	0.60
08/31/10	DUPLICATING	2.85
Total for DUPLICATING		50.95
07/21/10	TELEPHONE SOUNDPATH LEGAL CONF. CALL INV 081410 (P LARSEN - JAX)	9.79
Total for TELEPHONE		9.79
08/13/10	FEDERAL EXPRESS Airbill: 798919550709 per 1060 Invoice No: 719026557 Ship Dt: 08/05/10	6.15
08/13/10	FEDERAL EXPRESS Airbill: 793802600100 per 1060 Invoice No: 719026557 Ship Dt: 08/09/10	9.69
Total for FEDERAL EXPRESS		15.84
<b>Total Disbursements .....</b>		<b>\$150.22</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Aug-10  
Bill Number 8532883

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
M M	M. MILLS	7.50	1,125.00
MCC	M. C. CARANTZAS	16.90	5,661.50
POL	P. O. LARSEN	1.20	570.00
	Total	25.60	\$7,356.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 20-Oct-10  
Bill No. 8539841

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CONNECTICUT**  
Matter Number: **0238073**

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**INVOICE SUMMARY**

*For professional services rendered through September 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 502.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 502.50</b>
PREVIOUS BALANCE	1,303.00
(Please disregard if already paid.)	
Includes payments received through 10/20/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 1,805.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238073  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

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**AKERMAN SENTERFITT**

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045690 CIRCUIT CITY STORES, INC.

0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

As of 30-Sep-10  
Bill Number 8539841

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
2-Sep-10	REVIEW STATUS OF SETTLEMENT DISCUSSIONS. DRAFT CORRESPONDENCE REGARDING SAME.	HTG	1.50	502.50
<b>Total Services .....</b>				<b>\$502.50</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.

As of

30-Sep-10

0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

Bill Number

8539841

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	1.50	502.50
	Total	1.50	\$502.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 20-Oct-10  
Bill No. 8539843

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

---

#### INVOICE SUMMARY

*For professional services rendered through September 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 134.00
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 134.00</b>
PREVIOUS BALANCE	1,709.00
(Please disregard if already paid.)	
Includes payments received through 10/20/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 1,843.00</b>

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*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

**DALLAS · DENVER · FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO  
TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 30-Sep-10  
Bill Number 8539843

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
21-Sep-10	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE FLORIDA TAX ASSESSMENTS.	MCC	0.40	134.00
<b>Total Services .....</b>				<b>\$134.00</b>

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 30-Sep-10  
Bill Number 8539843

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	0.40	134.00
	Total	0.40	\$134.00





Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 20-Oct-10  
Bill No. 8539844

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

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**INVOICE SUMMARY**

*For professional services rendered through September 30, 2010 as summarized below and described in the narrative statement:*

SERVICES \$ 1,245.50

DISBURSEMENTS \$ 9.69

**TOTAL THIS INVOICE** \$ 1,255.19

PREVIOUS BALANCE 19,907.72  
(Please disregard if already paid.  
Includes payments received through 10/20/10)

**TOTAL NOW DUE AND PAYABLE** \$ 21,162.91

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*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
*IRS EIN 59-3117860*

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**AKERMAN SENTERFITT**

**DALLAS · DENVER · FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO  
TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Sep-10  
Bill Number 8539844

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
17-Sep-10	UPDATE THE STATUS OF THE MICHIGAN BAD DEBT SALES TAX REFUND CLAIM; REVIEW CORRESPONDENCE FROM THE DEPARTMENT REGARDING SAME.	MCC	0.30	100.50
21-Sep-10	REVIEW AND REVISE MEMORANDUM REGARDING THE MULTISTATE BAD DEBT SALES TAX REFUND CLAIMS; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	1.10	368.50
23-Sep-10	UPDATE STATUS OF STATUS CHART AND STATUS OF CLAIMS IN VARIOUS STATES; REVIEW AND REVISE MEMORANDUM TO MR. MACDONALD REGARDING SAME.	POL	1.00	475.00
30-Sep-10	UPDATE THE STATUS OF THE PENNSYLVANIA BAD DEBT SALES TAX REFUND CLAIM; REVIEW CORRESPONDENCE FROM THE DEPARTMENT REGARDING SAME; PREPARE EMAIL REGARDING SAME.	MCC	0.90	301.50

**Total Services .....** \$1,245.50

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
08/27/10	FEDERAL EXPRESS Airbill: 793834106177 per 1060 Invoice No: 720618646 Ship Dt: 08/18/10	9.69
Total for FEDERAL EXPRESS		9.69
<b>Total Disbursements .....</b>		<b>\$9.69</b>

Akerman Senterfitt

Page 4

045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 30-Sep-10  
Bill Number 8539844

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
MCC	M. C. CARANTZAS	2.30	770.50
POL	P. O. LARSEN	1.00	475.00
	Total	3.30	\$1,245.50



Post Office Box 4906  
Orlando, FL 32802  
Tel: 407-423-4000 Fax: 407-254-3593

Bill Date 20-Oct-10  
Bill No. 8539845

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA**  
Matter Number: **0238079**

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**INVOICE SUMMARY**

*For professional services rendered through September 30, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 2,127.50
DISBURSEMENTS	\$ 0.00
<b>TOTAL THIS INVOICE</b>	<b>\$ 2,127.50</b>
PREVIOUS BALANCE	3,300.00
(Please disregard if already paid.	
Includes payments received through 10/20/10)	
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 5,427.50</b>

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*To ensure proper credit to the above account, please indicate matter no. 0238079 and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman, Senterfitt & Eidson Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

---

**AKERMAN SENTERFITT**

DALLAS · DENVER · FT LAUDERDALE · JACKSONVILLE · LOS ANGELES · MADISON · MIAMI · NEW YORK · ORLANDO  
TALLAHASSEE · TAMPA · TYSONS CORNER · WASHINGTON DC · WEST PALM

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 30-Sep-10  
Bill Number 8539845

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
20-Sep-10	REVIEW STATUS OF SETTLEMENT. PREPARE CORRESPONDENCE REGARDING SAME.	HTG	5.50	1,842.50
23-Sep-10	DRAFT AND REVISE SETTLEMENT OFFER; UPDATE STATUS CHART REGARDING SAME.	POL	0.60	285.00

**Total Services** ..... **\$2,127.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 30-Sep-10  
Bill Number 8539845

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	5.50	1,842.50
POL	P. O. LARSEN	0.60	285.00
	Total	6.10	\$2,127.50



Akerman Senterfitt  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.423.4000  
Fax: 407.254.3408

Invoice Date 17-Nov-10  
Invoice No. 8547100

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **FLORIDA DEPARTMENT OF REVENUE**  
Matter Number: **0196357**

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**INVOICE SUMMARY**

*For professional services rendered through October 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 4,244.50	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 4,244.50</b>	
PREVIOUS BALANCE		701.00
(Please disregard if already paid.		
Includes payments received through 11/17/10)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 4,945.50</b>	

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*To ensure proper credit to the above account, please indicate matter no. 0196357  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman Senterfitt Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Oct-10  
Bill Number 8547100

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Oct-10	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING THE FLORIDA SALES TAX REFUND CLAIMS AND SETTLEMENT NEGOTIATIONS.	MCC	0.70	234.50
11-Oct-10	REVIEW FLORIDA CLAIM STATUS AND ANALYSIS OF STRATEGY; REVIEW ISSUES REGARDING VIOLATION OF AUTOMATIC STAY.	HTG	3.50	1,172.50
11-Oct-10	REVIEW AND ANALYSIS OF STATUS OF SETTLEMENT AND STATUS OF FLORIDA REFUND CLAIM; DRAFT E-MAIL REGARDING SAME; UPDATE SETTLEMENT OFFER TO CLIENT.	POL	1.00	475.00
18-Oct-10	REVIEW OF BK PLEADINGS REGARDING TAX ISSUES; ANALYSIS OF FLORIDA CLAIMS AND DEFENSES.	HTG	2.00	670.00
18-Oct-10	DRAFT LETTER TO DEPARTMENT OF REVENUE REGARDING STATUS OF SETTLEMENT AND REFUND CLAIM.	POL	0.40	190.00
19-Oct-10	REVIEW BANKRUPTCY MOTIONS AND ORDERS WITH REGARD TO FLORIDA CLAIMS; ANALYSIS OF FLORIDA TAX STATUTES AND CASES; ANALYSIS OF PRIORITY RULES WITH REGARD TO EXCISE TAXES.	HTG	1.00	335.00
20-Oct-10	DRAFT AND REVISE LETTER REGARDING STATUS OF SETTLEMENT; DRAFT E-MAIL REGARDING SAME.	POL	0.40	190.00
21-Oct-10	FINALIZE LETTER TO FL DEPARTMENT OF REVENUE REGARDING STATUS OF REFUND CLAIM; PHONE CALL WITH FL DEPARTMENT OF REVENUE REGARDING SAME.	HTG	1.00	335.00
22-Oct-10	PHONE CALL WITH FL DEPARTMENT OF REVENUE REGARDING STATUS OF REFUND CLAIM.	HTG	0.50	167.50
28-Oct-10	REVIEW AND ANALYSIS OF STATUS OF REFUND CLAIM AND PROOF OF CLAIM; DRAFT CORRESPONDENCE REGARDING SAME; TELEPHONE CALL REGARDING SAME.	POL	1.00	475.00



Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Oct-10  
Bill Number 8547100

**Total Services ..... \$4,244.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196357 FLORIDA DEPARTMENT OF REVENUE

As of 31-Oct-10  
Bill Number 8547100

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	8.00	2,680.00
MCC	M. C. CARANTZAS	0.70	234.50
POL	P. O. LARSEN	2.80	1,330.00
	Total	11.50	\$4,244.50



Akerman Senterfitt  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.423.4000  
Fax: 407.254.3408

**Remittance Copy**

Invoice Date 17-Nov-10  
Invoice No. 8547101

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

---

**INVOICE SUMMARY**

*For professional services rendered through October 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 5,956.50	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,956.50</b>	
PREVIOUS BALANCE		1,255.19
(Please disregard if already paid.		
Includes payments received through 11/17/10)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 7,211.69</b>	

---

*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman Senterfitt Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860



Akerman Senterfitt  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.423.4000  
Fax: 407.254.3408

Invoice Date 17-Nov-10  
Invoice No. 8547101

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **BAD DEBT SALES TAX CLAIMS**  
Matter Number: **0196523**

---

**INVOICE SUMMARY**

*For professional services rendered through October 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 5,956.50	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,956.50</b>	
PREVIOUS BALANCE		1,255.19
(Please disregard if already paid.)		
Includes payments received through 11/17/10)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 7,211.69</b>	

---

*To ensure proper credit to the above account, please indicate matter no. 0196523  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman Senterfitt Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Oct-10  
Bill Number 8547101

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
4-Oct-10	REVIEW STATUS OF BAD DEBT SALES TAX CLAIMS. REVIEW INFORMATION REGARDING STATE BANKRUPTCY CLAIMS. PREPARE MEMO REGARDING STATUS.	HTG	2.00	670.00
6-Oct-10	UPDATE THE STATUS OF THE STATUS OF THE MULTISTATE BAD DEBT SALES TAX RECOVERY PROJECT; PREPARE FOR AND ATTEND MEETING REGARDING SAME.	MCC	0.70	234.50
6-Oct-10	PREPARE FOR AND ATTEND TELEPHONE CONFERENCE REGARDING STATUS OF BAD DEBT PROJECT IN VARIOUS STATES; DRAFT E-MAIL REGARDING SAME; REVIEW OF NEXT STEPS AND STATUS IN VARIOUS STATES.	POL	1.00	475.00
11-Oct-10	UPDATE THE STATUS OF THE CALIFORNIA BAD DEBT SALES TAX REFUND CLAIMS; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME; UPDATE THE STATUS OF THE PENNSYLVANIA BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE CORRESPONDENCE TO THE AUDITOR REGARDING SAME.	MCC	0.60	201.00
13-Oct-10	PREPARE CORRESPONDENCE TO CHASE DEMANDING DOCUMENTATION.	HTG	0.50	167.50
13-Oct-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; REVIEW CORRESPONDENCE FROM THE DEPARTMENT REGARDING SAME.	MCC	0.60	201.00
14-Oct-10	REVIEW AGREEMENT WITH CHASE AND DRAFT E-MAIL CONCERNING COOPERATION.	HTG	1.50	502.50
18-Oct-10	UPDATE THE STATUS OF THE MISSOURI BAD DEBT SALES TAX REFUND CLAIM; PREPARE AND REVISE SUMMARY REGARDING SAME; LEGAL RESEARCH REGARDING SAME.	MCC	0.80	268.00
18-Oct-10	REVIEW AND ANALYSIS OF CORRESPONDENCE RECEIVED IN RESPONSE TO VARIOUS REFUND CLAIMS; DRAFT E-MAIL REGARDING SAME.	POL	0.50	237.50
20-Oct-10	UPDATE THE STATUS OF THE MICHIGAN BAD DEBT SALES TAX REFUND CLAIM; PREPARE	MCC	2.10	703.50

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Oct-10  
Bill Number 8547101

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
	AND REVISE APPEAL REGARDING SAME; LEGAL RESEARCH REGARDING SAME.			
21-Oct-10	DRAFT LETTER IN RESPONSE TO MISSOURI DENIAL; REVIEW AND ANALYSIS REGARDING SAME; DRAFT E-MAIL REGARDING SAME.	POL	1.10	522.50
22-Oct-10	UPDATE THE STATUS OF THE FLORIDA BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND RESPOND TO CORRESPONDENCE REGARDING SAME.	MCC	0.30	100.50
22-Oct-10	DRAFT E-MAIL REGARDING MISSOURI DENIAL; LEGAL RESEARCH REGARDING SAME; UPDATE STATUS OF VARIOUS BAD DEBT CLAIMS.	POL	0.90	427.50
25-Oct-10	UPDATE THE STATUS OF THE MICHIGAN BAD DEBT SALES TAX REFUND CLAIM; REVIEW AND REVISE APPEAL REGARDING SAME.	MCC	0.40	134.00
28-Oct-10	UPDATE THE STATUS OF THE ALABAMA BAD DEBT SALES TAX REFUND CLAIM; TELEPHONE CALL WITH THE AUDITOR REGARDING SAME; PREPARE AND REVISE CORRESPONDENCE TO THE AUDITOR REGARDING SAME; ANALYZE SPREADSHEETS REGARDING SAME.	MCC	1.60	536.00
29-Oct-10	REVIEW DRAFT EMAIL TO CHASE.	HTG	0.30	100.50
29-Oct-10	DRAFT AND REVISE CORRESPONDENCE TO MISSOURI AND MICHIGAN REGARDING BAD DEBT CLAIMS; LEGAL RESEARCH REGARDING SAME.	POL	1.00	475.00

**Total Services** ..... **\$5,956.50**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0196523 BAD DEBT SALES TAX CLAIMS

As of 31-Oct-10  
Bill Number 8547101

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	4.30	1,440.50
MCC	M. C. CARANTZAS	7.10	2,378.50
POL	P. O. LARSEN	4.50	2,137.50
	Total	15.90	\$5,956.50



Akerman Senterfitt  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.423.4000  
Fax: 407.254.3408

Invoice Date 17-Nov-10  
Invoice No. 8547103

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CALIFORNIA**  
Matter Number: **0238079**

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**INVOICE SUMMARY**

*For professional services rendered through October 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 3,990.00	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 3,990.00</b>	
PREVIOUS BALANCE		4,018.00
(Please disregard if already paid.)		
Includes payments received through 11/17/10)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 8,008.00</b>	

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*To ensure proper credit to the above account, please indicate matter no. 0238079  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman Senterfitt Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860



Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Oct-10  
Bill Number 8547103

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
8-Oct-10	RESEARCH ISSUES RELATED TO STATUS OF CA CLAIM AS PRIORITY OR GENERAL CLAIM (E.G. TRUST FUND TAX OR TAX IMPOSED ON SELLER); REVIEW CORRESPONDENCE AND DOCUMENTATION REGARDING PRIOR NEGOTIATIONS.	HTG	4.50	1,507.50
18-Oct-10	REVIEW OF BK PLEADINGS REGARDING TAX ISSUES; ANALYSIS OF CALIFORNIA CLAIM AND DEFENSE TO TAX CLAIMS.	HTG	2.00	670.00
19-Oct-10	REVIEW BANKRUPTCY MOTIONS AND ORDERS WITH REGARD TO CALIFORNIA CLAIMS; ANALYSIS OF CA TAX STATUTES AND CASES; ANALYSIS OF PRIORITY RULES WITH REGARD TO EXCISE TAXES; PREPARE DRAFT CALIFORNIA SETTLEMENT LETTER.	HTG	2.00	670.00
19-Oct-10	REVIEW BANKRUPTCY MOTIONS AND ORDERS WITH REGARD TO CALIFORNIA CLAIMS; ANALYSIS OF CA TAX STATUTES AND CASES; ANALYSIS OF PRIORITY RULES WITH REGARD TO EXCISE TAXES; PREPARE DRAFT CALIFORNIA SETTLEMENT LETTER.	HTG	1.00	335.00
22-Oct-10	DRAFT LETTER TO BOARD OF EQUALIZATION REGARDING STATUS OF CALIFORNIA CLAIMS; REVIEW AND REVISE SAME.	POL	0.60	285.00
28-Oct-10	REVIEW AND REVISE LETTER TO STATE REGARDING SETTLEMENT OF CASE; LEGAL RESEARCH REGARDING SAME; DRAFT E-MAIL REGARDING SAME.	POL	1.10	522.50

**Total Services .....** **\$3,990.00**

Akerman Senterfitt

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045690 CIRCUIT CITY STORES, INC.  
0238079 SETTLEMENT OF PROOFS OF CLAIM - CALIFORNIA

As of 31-Oct-10  
Bill Number 8547103

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	9.50	3,182.50
POL	P. O. LARSEN	1.70	807.50
	Total	11.20	\$3,990.00



Akerman Senterfitt  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.423.4000  
Fax: 407.254.3408

Invoice Date 17-Nov-10  
Invoice No. 8547104

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **SETTLEMENT OF PROOFS OF CLAIM -  
CONNECTICUT**  
Matter Number: **0238073**

---

**INVOICE SUMMARY**

*For professional services rendered through October 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 1,105.50	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,105.50</b>	
PREVIOUS BALANCE		770.50
(Please disregard if already paid.)		
Includes payments received through 11/17/10)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 1,876.00</b>	

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*To ensure proper credit to the above account, please indicate matter no. 0238073  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman Senterfitt Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

Akerman Senterfitt

Page 3

045690 CIRCUIT CITY STORES, INC.  
0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

As of 31-Oct-10  
Bill Number 8547104

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
20-Oct-10	REVIEW AND COMMENT ON DRAFT CT CLOSING LETTER.	HTG	0.50	167.50
22-Oct-10	REVIEW AND COMMENT ON DRAFT CT SETTLEMENT AGREEMENT.	HTG	0.80	268.00
25-Oct-10	REVIEW AND COMMENT OF CT CLOSING LETTER. CONFER WITH S. LAROSA REGARDING COMMENTS AND PROCEDURE.	HTG	1.50	502.50
27-Oct-10	REVIEW ISSUES REGARDING PRIOR TAX SETTLEMENT AND IMPACT ON PROPOSED BANKRUPTCY SETTLEMENT.	HTG	0.50	167.50

Total Services ..... \$1,105.50

Akerman Senterfitt

Page 4

045690 CIRCUIT CITY STORES, INC.

0238073 SETTLEMENT OF PROOFS OF CLAIM - CONNECTICUT

As of 31-Oct-10  
Bill Number 8547104

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	3.30	1,105.50
	Total	3.30	\$1,105.50



Akerman Senterfitt  
Post Office Box 4906  
Orlando, FL 32802  
Tel: 407.423.4000  
Fax: 407.254.3408

Invoice Date 17-Nov-10  
Invoice No. 8547105

JEFFREY A. MCDONALD  
VICE PRESIDENT - TAX  
CIRCUIT CITY STORES, INC.  
P.O. BOX 5695  
GLEN ALLEN, VA 23058

Client Name: **CIRCUIT CITY STORES, INC.**  
Matter Name: **TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08**  
Matter Number: **0221364**

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**INVOICE SUMMARY**

*For professional services rendered through October 31, 2010 as summarized below and described in the narrative statement:*

SERVICES	\$ 2,680.00	
DISBURSEMENTS	\$ 0.00	
<b>TOTAL THIS INVOICE</b>	<b>\$ 2,680.00</b>	
PREVIOUS BALANCE		1,290.50
(Please disregard if already paid.)		
Includes payments received through 11/17/10)		
<b>TOTAL NOW DUE AND PAYABLE</b>	<b>\$ 3,970.50</b>	

---

*To ensure proper credit to the above account, please indicate matter no. 0221364  
and return remittance sheet with payment in US funds.*

*Wired funds accepted:*

Akerman Senterfitt Operating Account  
c/o SunTrust Bank, Atlanta, GA  
ABA Number: 061000104  
Account Number: 0215-252207533  
Reference your invoice number and matter number  
IRS EIN 59-3117860

Akerman Senterfitt

Page 3

045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-Oct-10  
Bill Number 8547105

<u>Date</u>	<u>Services</u>	<u>Initials</u>	<u>Hours</u>	<u>Value</u>
18-Oct-10	REVIEW OF BK PLEADINGS REGARDING TAX ISSUES; ANALYSIS OF FLORIDA, TEXAS CLAIMS AND DEFENSES.	HTG	2.00	670.00
28-Oct-10	RESEARCH LEGAL BASIS FOR ADVERSARY PROCEEDING INVOLVING TX JEOPARDY ASSESSMENT.	HTG	3.50	1,172.50
31-Oct-10	WORK ON TX ADVERSARY PROCEEDING.	HTG	2.50	837.50
<b>Total Services .....</b>				<b>\$2,680.00</b>

Akerman Senterfitt

Page 4

045690 CIRCUIT CITY STORES, INC.  
0221364 TEXAS AUDIT FOR PERIODS 3/1/04 - 6/30/08

As of 31-Oct-10  
Bill Number 8547105

<u>Initials</u>	<u>Name</u>	<u>Hours</u>	<u>Amount</u>
HTG	H. T. GILLIS	8.00	2,680.00
	Total	8.00	\$2,680.00